

REPORT  
OF THE  
POSTMASTER GENERAL,

COMMUNICATING,

*In compliance with a resolution of the Senate, information in relation to  
the defalcation of the postmaster at New York.*

MAY 26, 1860.—Read, referred to the Committee on Post Offices and Post Roads, and ordered  
to be printed.

POST OFFICE DEPARTMENT, May 24, 1860.

SIR: On the 16th instant, the Senate adopted the following resolution:

“Resolved, That the Postmaster General be instructed to inform the Senate when the Post Office Department first had any knowledge that any defalcation existed on the part of the postmaster of the city of New York, and also to inform the Senate if the Sixth Auditor of the treasury has faithfully performed, in reference to the post office in the city of New York, the duties imposed on him by the act of March 3, 1851, and especially by the one hundred and ninety-seventh section of said act.”

In reply to which I have the honor to state, that I was for the first time informed of the defalcation of Isaac V. Fowler, late postmaster at New York, on the morning of the 10th May, 1860, on which day he was by the President removed from office. I have no reason to believe that any knowledge of this defalcation existed in this department before the day mentioned.

In the month of April, during my absence in the South, a telegraphic dispatch appeared, alleging that there was a deficit in the accounts of the postmaster at New York, and the First Assistant, and then Acting Postmaster General, informs me that, in consequence, his apprehensions were awakened. The postmaster, however, came to Washington, and his accounts were balanced in the auditor's office up to 31st December, 1859, which quieted the fears that had been excited. The defalcation, since discovered, could not be detected and verified until the accounts for the quarter ending 31st March, 1860, had been audited, which was not completed until 10th of May, 1860.

The provision of law referred to as the one hundred and ninety-seventh section of the act of 3d March, 1851, is in fact the eighteenth section of that statute, and was temporary in its operation. The Sixth Auditor appears to have faithfully performed his duty under it, by a

report on the 1st March, 1837, which was printed by order of the House of Representatives, and constitutes Document No. 185, of second session Twenty-fourth Congress. A similar report was made on the 22d February, 1845, in obedience to a resolution of the Senate of 23d January, 1845, and the instructions of the Postmaster General.

As the general law does not require reports of this character to be made, none except those named appear to have been submitted to Congress.

Very respectfully, your obedient servant,

J. HOLT,  
*Postmaster General.*

Hon. JOHN C. BRECKINRIDGE,  
*Vice President of the United States.*